

should be subdivided into columns (c-1), (c-2), etc. to show separately the revenue for each type of traffic in issue and each column should be appropriately headed. For instance, a proposal to increase passenger fares and express rates would call for Intercity Passenger Revenue in column (c-1), and Express Revenue in column (c-2). If a third basic service is included in the proposed increase, column (c-3) should show revenue from that traffic with an appropriate identification in this column heading.

Column (d). The total issue traffic revenues in this column should equal the sum of columns (c-1), (c-2), etc.

Column (e). The revenues to be reported in this column shall consist of those revenues other than “total issue traffic revenue” (Column (d)), and “miscellaneous station and other operating revenues” (Column (f)). Thus, “non-issue traffic revenue” means those revenues accruing from providing the types of services indicated in columns (c-1), etc., but which may be “intrastate” in nature, are “exempt” as provided under 49 U.S.C. 10721, 10722, 10723 and 10724, or which are otherwise not at issue in a proposed fare and/or charge increase. Such non-issue traffic may also include a commuter or mass transportation service, which is the transportation of passengers generally performed within a city or town and the suburban areas contiguous thereto. However, in some instances this service may also be intercity in

character where the cities involved are within relatively short distances of each other and the primary purpose is the mass transportation of commuter passengers to and from these cities.

Column (f). For the purpose of this schedule the revenues to be reported in this column shall consist of those in Account 3600, Miscellaneous Station Revenue, and in Account 3900, Other Operating Revenue. (See 49 CFR Part 1206.)

Presentation of statement on revenue sample studies. Historically, in order to separate interstate from intrastate revenues, it has not been necessary for annual report purposes for each carrier to conduct studies of its traffic operations, whether based upon sampling or otherwise, however, many of the Class I carriers make such studies for managerial purposes. In order to permit the evaluation of such studies, and the evidence derived therefrom, each study carrier, as defined in section 1139.21, shall submit an affidavit explaining how its study was conducted and how it appraises the reliability of the results. Carriers having studies based upon sampling should conform with the staff report entitled “Guidelines for the Presentation of the Results of Sample Studies,” February 1, 1971.

[42 FR 32541, June 27, 1977. Redesignated and amended at 47 FR 49577, Nov. 1, 1982; 64 FR 53268, Oct. 1, 1999]

SCHEDULE C TO SUBPART B OF PART 1139

Attachment 1

SCHEDULE C

PART I—CONDENSED INCOME STATEMENT

[Dollars in thousands]

() Greyhound Lines, Inc. () Trailways combined () All study carriers

Line No. and Item (a)	Source A.R. schedule 250(b)	Base year- actual (c)	Pro forma year				
			Current revenue and projected expense (d)	Proposed revenue and projected expense (e)	Proposed revenue and future expense (f)	Constructed revenue need projected expense (g)	Constructed revenue need future expense (h)
1. Passenger revenue.	L. 1 .....	.....	.....	.....	.....	.....	.....
2. Special bus revenue.	L. 2 .....	.....	.....	.....	.....	.....	.....
3. Baggage revenue.	L. 3 .....	.....	.....	.....	.....	.....	.....
4. Mail revenue ...	L. 4 .....	.....	.....	.....	.....	.....	.....
5. Express revenue.	L. 5 .....	.....	.....	.....	.....	.....	.....
6. Newspaper revenue.	L. 6 .....	.....	.....	.....	.....	.....	.....
7. Miscellaneous station revenue.	L. 7 .....	.....	.....	.....	.....	.....	.....
8. Other operating revenue.	L. 8 .....	.....	.....	.....	.....	.....	.....
9. Total revenues	L. 12 .....	.....	.....	.....	.....	.....	.....
10. Total expenses.	L. 18 .....	.....	.....	.....	.....	.....	.....

Attachment 1—Continued

SCHEDULE C

PART I—CONDENSED INCOME STATEMENT

[Dollars in thousands]

() Greyhound Lines, Inc. () Trailways combined () All study carriers

Line No. and Item (a)	Source A.R. schedule 250(b)	Base year- actual (c)	Pro forma year				
			Current revenue and projected expense (d)	Proposed revenue and projected expense (e)	Proposed revenue and future expense (f)	Constructed revenue need projected expense (g)	Constructed revenue need future expense (h)
11. Net operating revenue.	L. 19 .....	.....	.....	.....	.....	.....	.....
12. Rent for lease of carrier property-debt.	L. 20 .....	.....	.....	.....	.....	.....	.....
13. Income from lease of carrier property-credit.	L. 21 .....	.....	.....	.....	.....	.....	.....
14. Net carrier operating income.	L. 22 .....	.....	.....	.....	.....	.....	.....
15. Total other income.	L. 33 .....	.....	.....	.....	.....	.....	.....
16. Gross income	L. 34 .....	.....	.....	.....	.....	.....	.....
17. Interest and amortization of debt discount expenses and premium.	Sums of lines 35, 38, and 39..	.....	.....	.....	.....	.....	.....
18. Total income deductions.	L. 42 .....	.....	.....	.....	.....	.....	.....
19. Income (loss) from continuing operations before income taxes.	L. 43 .....	.....	.....	.....	.....	.....	.....
20. Income taxes on income from continuing operations.	L. 44 .....	.....	.....	.....	.....	.....	.....
21. Provision for deferred taxes.	L. 45 .....	.....	.....	.....	.....	.....	.....
22. Income (loss) from continuing operations.	L. 46 .....	.....	.....	.....	.....	.....	.....
23. Total income (loss) from discontinued operations.	L. 49 .....	.....	.....	.....	.....	.....	.....
24. Total extraordinary items and accounting changes (debit) credit.	L. 56 .....	.....	.....	.....	.....	.....	.....
25. Net income (loss) transferred to retained income-unappropriated.	L. 57 .....	.....	.....	.....	.....	.....	.....

PART II—SYSTEM OPERATING EXPENSES AND SUM OF MONEY ASSIGNED TO TRANSPORTATION SERVICE

[Dollars in thousands]

Line No. and Item (a)	Source (b)	Base year-actual (c)	Pro-forma year				
			Current revenue and projected expense (d)	Proposed revenue and projected expense (e)	Proposed revenue and future expense (f)	Constructed revenue need projected expense (g)	Constructed revenue need future expense (h)
1. Operating expenses "Sum of money" items.	Pt. I, L. 10 ....	.....	.....	.....	.....	.....	.....
2. Rent for, and from, lease of carrier property (net).	Pt. I, net of ls. 12 and 13.	.....	.....	.....	.....	.....	.....
3. Interest and amortization of debt discount and expense and premium on debt.	Pt. I, L. 17 ....	.....	.....	.....	.....	.....	.....
4. Percent of carrier operating property to total tangible property.	A. R. Sch. 200 col. (b) (ls. 19 and 21)÷(L. 26) (2 dec.).	.....	.....	.....	.....	.....	.....
5. Interest and related expenses assigned to transportation service.	L. 3xL. 4, above.	.....	.....	.....	.....	.....	.....
6. Taxable income assigned to transportation service.	(Pt. I, L. 14) minus (pt. II, L. 5).	.....	.....	.....	.....	.....	.....
7. Taxable income from continuing operations.	Pt. I, L. 19 ....	.....	.....	.....	.....	.....	.....
8. Percent of taxable income assigned to transportation service to taxable income from continuing operations.	L. 6÷ L. 7, above (2 dec.).	.....	.....	.....	.....	.....	.....
9. Total income taxes.	Pt. I, L. 20 ....	.....	.....	.....	.....	.....	.....
10. Income taxes assigned to transportation service.	L. 8xL. 9, above.	.....	.....	.....	.....	.....	.....
11. Income (loss) assigned to transportation service.	L. 6 minus L. 10 above.	.....	.....	.....	.....	.....	.....
12. Total "sum of money" items assigned to transportation service.	Ls. 2, 5, 10 and 11.	.....	.....	.....	.....	.....	.....
13. Operating expenses and "sum of money" assigned to transportation service.	Ls. 1 and 12, above.

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**PART II—SYSTEM OPERATING EXPENSES AND SUM OF MONEY ASSIGNED TO TRANSPORTATION
SERVICE—Continued**
[Dollars in thousands]

Line No. and Item (a)	Source (b)	Base year- actual (c)	Pro-forma year				
			Current rev- enue and projected ex- pense (d)	Proposed revenue and projected ex- pense (e)	Proposed revenue and future ex- pense (f)	Constructed revenue need projected ex- pense (g)	Constructed revenue need future ex- pense (h)
14. Ratio of in- come (loss) as- signed to trans- portation to in- come (loss) from continuing operations (1 det.).	Pt. II, L. 11+ Pt. I, L. 22.	.....	.....	.....	.....	.....	.....

**PART III—ALLOCATION OF INCREASED SYSTEM OPERATING EXPENSES AND SUM OF MONEY TO
TRAFFIC AT ISSUE**
[Dollars in thousands]

Line No. and Item (a)	Source (b)	Base year- actual (c)	Pro-forma year				
			Current rev- enue and projected ex- pense (d)	Proposed revenue and projected ex- pense (e)	Proposed revenue and future ex- pense (f)	Constructed revenue need projected ex- pense (g)	Constructed revenue need future ex- pense (h)
A.—Revenue distribution							
1. Revenues ap- plicable to traffic at issue.	From rev- enue study.	.....	.....	.....	.....	.....	.....
2. System oper- ating revenues, less miscella- neous station revenues (3600) and other oper- ating revenues (2900).	Sch. C, pt. I, L. 9+ Ls. 7 and 8.	.....	.....	.....	.....	.....	.....
3. Percent of total issue traffic rev- enues to L. 2 revenues.	L. 1+ L. 2 (percent to 2 dec.).	.....	.....	.....	.....	.....	.....

B.—Allocation to traffic at issue

4. Increased sys- tem operating expenses.	Pt. II, line 1 ..	.....	.....	.....	.....	.....	.....
5. Increased sys- tem "sum of money".	Pt. II, line 12	.....	.....	.....	.....	.....	.....
6. Total increased system oper- ating expenses and "sum of money".	L. 4+ L. 5, above.	.....	.....	.....	.....	.....	.....
7. Allocation of line 6 to traffic at issue.	L. 3xL. 6 above.	.....	.....	.....	.....	.....	.....
8. Increased reve- nues on traffic at issue.	L. 1, above ..	.....	.....	.....	.....	.....	.....
9. Ratio of in- creased reve- nues to in- creased costs on traffic at issue.	L. 8+ L. 7, above (2 dec.).

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EXPLANATORY—SCHEDULE C (PARTS I, II, AND III)

Columns (d) through (h). These columns shall contain the pro forma year data.

The data reported in column (d) shall be the base year actual (column (c)) restated to reflect conditions (wage, price, and productivity, etc.) prevailing on or near the effective date of the proposed increase. Revenues in column (d) shall be based on fares and charges which are currently in effect.

The data reported in column (e) shall also be the base year actual (column (c)) restated to reflect conditions (wage, price, and productivity, etc.) prevailing on or near the effective date of the proposed increase. Unlike column (d), however, revenues in column (e) shall be based on the proposed fares and charges.

The data reported in column (f) shall also be the base year actual (column (c)) restated to reflect conditions (wage, price, and productivity, etc.) prevailing on or near the effective date of the proposed increase plus al-

lowable foreseeable future costs. Revenues shall be based on the proposed fares and charges.

The data reported in columns (g) and (h) shall be based on what the system revenue needs of the study carriers should be at a given time, including the constructed projected and future operating expenses and the constructed “sum of money” above these expenses. The constructed “sum of money” should be supported by evidence that it is a just and reasonable amount and is that needed to attract debt and equity capital and to insure financial stability and the capacity to render service. Such evidence should include an analysis of the adequacy of the carriers’ earnings, the carriers’ cost of debt and equity capital, the various kinds of risk attending their operations and the financing thereof, and the carriers’ ongoing needs for working capital, new equipment and facilities.

[47 FR 53281, Nov. 24, 1982]

SCHEDULE D TO SUBPART B OF PART 1139

[Dollars in thousands]

() Greyhound Lines, Inc. () Trailways combined () All study carriers

Line No. and Item (a)	Source (b)	Calendar year 19__ (c)	Calendar year 19__ (d)	Base year actual (e)
PART I.—Selected financial data				
Income statement data:				
1 Total revenues	Sch. 2998, L. 9 .....	.....	.....	.....
2 Total expenses	Sch. 2998, L. 15 .....	.....	.....	.....
3 Depreciation expense and amortization of carrier operating property	Sch. 2998, L. 11 + L. 12 .....	.....	.....	.....
4 Lease of carrier property (net)	Sch. 2998, L. 17 + L. 18 .....	.....	.....	.....
5 Net carrier operating income	Sch. 2998, L. 19 .....	.....	.....	.....
6 Equity in earnings (losses) of associated companies	Sch. 2998, L. 29 .....	.....	.....	.....
7 Interest on long-term obligations	Sch. 2998, L. 32 .....	.....	.....	.....
8 Amortization of debt discount and expense and premium on debt (net)	Sch. 2998, L. 35 + L. 36 .....	.....	.....	.....
9 Pretax income (loss)	Sch. 2998, L. 40 .....	.....	.....	.....
10 Tax on income from continuing operations	Sch. 2998, L. 41 .....	.....	.....	.....
11 Provision for deferred taxes	Sch. 2998, L. 42 .....	.....	.....	.....
12 Income (loss) from continuing operations	Sch. 2998, L. 43 .....	.....	.....	.....
13 Total income (loss) from discontinued operations	Sch. 2998, L. 46 .....	.....	.....	.....
14 Total extraordinary items and accounting changes—(debit) credit	Sch. 2998, L. 53 .....	.....	.....	.....
15 Net income (loss)	Sch. 2998, L. 54 .....	.....	.....	.....
Balance sheet data:				
16 Current assets	Sch. 100, L. 17, col. (b) .....	.....	.....	.....
17 Current liabilities	Sch. 101, L. 14, col. (b) .....	.....	.....	.....
18 Current assets ¹	Sch. 100, L. 17 .....	.....	.....	.....
19 Current liabilities ¹	Sch. 101, L. 14 .....	.....	.....	.....
20 Long-term debt due within 1 yr	Sch. 101, L. 15, col. (b) .....	.....	.....	.....
21 Long-term debt due after 1 yr	Sch. 101, L. 24, col. (b) .....	.....	.....	.....
22 Long-term debt due within 1 yr ¹	Sch. 101, L. 15 .....	.....	.....	.....
23 Long-term debt due after 1 yr ¹	Sch. 101, L. 24 .....	.....	.....	.....
24 Owners’ equity	Sch. 101, L. 38 + L. 41 + L. 44—L. 45, col. (b). .....	.....	.....	.....
25 Owners’ equity ¹	Sch. 101, L. 38 + L. 41 + L. 44—L. 45. .....	.....	.....	.....
26 Total intangible property ¹	Sch. 100, L. 31 .....	.....	.....	.....